

Exhibit A

ORIGINAL

FILE COPY

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LODGED

AUG 10 2007 *COVATMAN*

CLERK, U.S. DISTRICT COURT
DISTRICT OF HAWAII

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

AUG 13 2007

at 2 o'clock and 10 min. *[Signature]*
SUE BEITIA, CLERK

Attorney for Defendant
ANDY S.S. YIP

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. CR02-00225 DAE
)	
Plaintiff,)	STIPULATION
)	
vs.)	
)	
ANDY S.S. YIP,	(01))	
BRENDA M.O. CHUNG	(02))	
)	
Defendants.)	
)	

STIPULATION

IT IS HEREBY STIPULATED by and between the parties that the evidence would show that during the years 1995 - 1998, Defendant Andy S.S. Yip conducted an "off the books" business for the sale primarily of watches. The proceeds from these sales were received mainly in the form of Japanese yen and some travelers checks. The yen and checks were exchanged for blank Honolulu Foreign Exchange checks which were used to payoff various personal and that business' expenses. The IRS investigation would reveal that these activities resulted in a tax loss in excess of \$300,000.

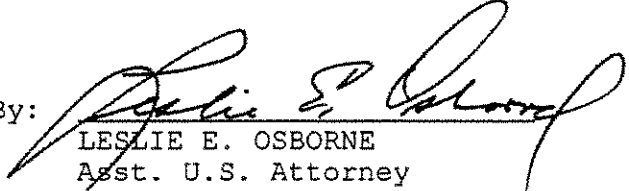
EXHIBIT "A"


It is understood by the parties that this Stipulation may not be relied upon at sentencing.


DATED: Honolulu, Hawaii, Aug 10, 2007.

EDWARD H. KUBO, JR.
United States Attorney
District of Hawaii

By:


LESLIE E. OSBORNE
Asst. U.S. Attorney
Attorney for Plaintiff
UNITED STATES OF AMERICA


HOWARD T. CHANG
Attorney for Defendant
ANDY S.S. YIP


HOWARD K.K. LUKE
Attorney for Defendant
BRENDA M.O. CHUNG

APPROVED AND SO ORDERED:


DAVID A. EZRA
United States District Judge

UNITED STATES OF AMERICA v. ANDY S.S. YIP, et al., CR. NO.
CR02-00225 (1) DAE, STIPULATION

Subject: Activity in Case 1:02-cr-00225-DAE USA v. Yip, et al Stipulation and Order
From: hid_resp@hid.uscourts.gov
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U.S. District Court

District of Hawaii - CM/ECF V3.04 (3/07)

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The following transaction was entered on 8/14/2007 at 10:01 AM HST and filed on 8/13/2007

Case Name: USA v. Yip, et al

Case Number: 1:02-cr-225

Filer:

Document Number: 231

Docket Text:

STIPULATION as to Andy S.S. Yip, Brenda M.O. Chung ("*...Stipulated...that evidence would show that during the years 1995-1998, Defendant Andy S.S. Yip conducted an 'off the books' business for the sale primarily of watches...*"). Signed by Judge DAVID ALAN EZRA. (afc)

1:02-cr-225-1 Notice has been electronically mailed to:

Howard T. Chang howardchang.crimtaxatty@hawaiiantel.net

Howard K.K. Luke howardkkluke@hawaii.rr.com

Leslie E. Osborne, Jr les.osborne@usdoj.gov, gloria.parker@usdoj.gov, USAHLECFMajorCrimes@usdoj.gov

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David M. Hayakawa
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Honolulu, HI 96813

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Leslie E. Osborne, Jr les.osborne@usdoj.gov, gloria.parker@usdoj.gov, USAHLECFMajorCrimes@usdoj.gov

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